



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**JOHN BEN SHEPPERD
ATTORNEY GENERAL**

June 28, 1956

Hon. Fred P. Holub
County Attorney
Bay City, Texas

Opinion No. S-205

Re: Whether it is the duty of a
County Tax Assessor-Collector
to list and assess unrendered
motor vehicles for taxation.

Dear Mr. Holub:

You request the opinion of this office upon the question presented in your letter of May 29th which is as follows:

"Is it mandatory for the County Tax Assessor-Collector of Matagorda County, Texas, to list and assess unrendered motor vehicles when same have not been rendered for taxes by the owner thereof?"

Automobiles are subject to taxation to the owner in the county in which the owner resides and are taxable personal property within the purview of Article 7147, Vernon's Civil Statutes, which defines personal property for the purpose of taxation.

The duties of the Tax Assessor-Collector with respect to the assessment of taxes of all property are defined by statute--Articles 7183-7193, V.C.S. Your question concerns the assessment of automobiles for taxation which have not been rendered by the owner. It is the duty of the Tax Assessor-Collector to assess all taxable property within the county of such Tax Assessor-Collector if not rendered by the owner.

To be sure, it is the duty of the owner of taxable property, whether real or personal, to voluntarily render the same for taxation to the Tax Assessor-Collector of the county in which he resides and in which the property is located, but the taxpayer's failure or refusal to render his taxable property to the Assessor-Collector in no manner absolves him or his property from taxation. Article 7193 is as follows:

"In all cases of failure to obtain a statement of real and personal property from any cause, the assessor of taxes shall ascertain the amount and value of such property and assess the same as he believes to be the true and full value thereof; and such assessment shall be as valid and binding as if such property had been rendered by the proper owner thereof."

There is available to the Tax-Assessor-Collector in his own office sufficient information to enable him to ascertain the owner of automobiles registered in his county as of the first day of January of any taxable year. It is the duty of the Tax Assessor-Collector to examine his records and to assess the taxes against the owner of every automobile registered in his county. Of course, to be taxable the owner must own the automobile on January 1st.

Section 11 of Article VIII of the Constitution of Texas provides, in part, as follows:

"All property, whether owned by persons or corporations shall be assessed for taxation, and the taxes paid in the county where situated. . . "

Article 7153 provides as follows:

"All property, real and personal, except such as is required to be listed and assessed otherwise, shall be listed in the county where it is situated."

It is, therefore, the duty of the Tax Assessor-Collector to assess for taxation all automobiles owned by residents of the county of which he is the Assessor-Collector not rendered by the owners and to place the same upon the unrendered rolls at such as he believes to be the true and full value.

We are not to be understood as holding that it is the duty of the Tax Assessor-Collector to go out and search for automobiles unrendered for taxation by the owners thereof. We merely hold that it is the duty of the Tax Assessor-Collector to place upon the unrendered rolls and to assess taxes against all owners of automobiles not voluntarily rendered for taxation by the owners, and that it is the duty of the Tax Assessor-Collector to resort to the records of his own office to obtain information of ownership. It would likewise be the duty of the Tax Assessor-Collector to assess any owner who had not voluntarily rendered his automobile for taxation regardless of the source from which the information of the ownership was obtained.

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SUMMARY

It is the duty of the Tax Assessor-Collector to assess and place upon the unrendered tax rolls of his county all automobiles not voluntarily rendered by the owner.

Yours very truly,

APPROVED:

W. V. Geppert
Taxation Division

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Reviewer

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Reviewer

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